

MACLEAN'S

CANADA'S NATIONAL MAGAZINE

MARCH 15, 1945 • TEN CENTS



IN THIS ISSUE: RENT RACKETS - HOW THEY WORK; HOW TO STOP THEM

Editorials

Fit for a King!



Fragrance—beauval—the Parker Vacuumatic Pen is richly weighty in precious metals cushioned with luminous Precious Ores of Pearl and Jet or glowing tungsten colors. And there's royal splendor in a Parker's superb craftsmanship.

The Parker 14K gold nib, reaped with minute smoothness, is yours with accompanying

rose and amethyst. Parker's "One Hand" leather Pouch—delightful to anyone—makes room for costly robes as much as for the full Tidborne Royal pocket book or the silver-lined at a glance.

For those hours of Parker Vacuumatic Pen and Pens of Steel are good protection...you'll find they are "Fit for a King!"

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Good craftsmanship—such as that which goes into every Parker Pen—cannot be measured by price. It is measured by quality. A Parker Pen is a lifetime investment. It is a pleasure to own, a pleasure to use, a pleasure to give.

We're Behind In Our Tax Studies

THIS has nothing to do with Canada's wartime taxation. Its weight is necessary to history, and that's that!

Postwar taxation is a different matter.

The necessity facing the States will be that of stimulating trade and business so that one job may take the place of war jobs, or having individuals with something to spend on expenses that will stimulate the expansion of sales.

That economy cannot be met by taxation which adds unnecessary expenses and reduces spending.

The report of the Jones Reconstruction Committee made strong recommendations on revising our tax system. A year ago the Report from the Ottawa Throne proposed that after the war there would be "suitable tax modifications". A committee is studying taxation in relation to insurance and pensions, and small family allowances. A Royal Commission is investigating the position of corporations in connection with corporation taxes, may make general business tax recommendations.

But, as yet, no sizable progress has been made in the shaping of a coordinated tax policy that will enable the country's business to benefit most from the postwar period.

In the United States, tax experts of Congress and the Treasury are giving intensive study to the same problem.

British's course was charted 16 years ago by its first tax board of six.

At the end of World War I, facing arduous debt and lost export trade, Britain decided on two policies. She must conserve to live under a balanced budget. She can bring great encourage business to take risks, develop a bigger domestic market. Direct taxation of business corporations income, as such, was abandoned. Indirect taxes, luxury taxes, etc., were the channels of revenue. Protectionism. Employment on home industries expanded. Unemployment there was but largely in the coal and textile fields—export agriculture suffered.

These facts are referred to by the United States House in an article dealing with Uncle Sam's planning of postwar tax policies.

Says the News: "The effect of tax policy on business cannot be measured precisely, but the contrast between British and U.S. experience is marked. Between 1920 and 1937 U.S. industry raised its output by only 2%, whereas British industry soared a 34% increase."

It should thus be apparent that the Canadian government could well hold on the whole British program (subject of course to some attempt to "Americanize"). The Congress always has been against high individual income taxes in peacetime, and pre-war individual income taxes in Britain were 50 times those paid by the

U.S. citizens. But their proposal of present plans indicates that U.S. business will be hit twice as hard as for the war.

The Canadian Government has no more to contribute to the taxation problem, advancing a compromise. We'd like to see it made right after the States winds up its plan for postwar expansion. Essential to such planning is some definite knowledge as to the future basis of taxation.

Anthrax Borealis Announces

A PART from the point discussed above, A.R. revises the basis of taxation and a considerable amount of tax machinery is usually used.

Months ago the Whipping Post Press described Canada's tax system as one resembling "double-decker trolley cars which do not run on the Broad or United Roads systems" and for the Ottawa Journal, as "anachronistic" and in some respects, you place "effeteous".

Among the expenses in double taxation, one only is the income of a company road (which reduces the income of the shareholder) but the shareholder is again taxed on what he receives. That can't stand in Britain. Corporate income is taxed. When the shareholder is distributed as dividends, the shareholder does not pay again.

Canadian tax payers have to pay other taxes and costs of living in addition. In the U.S. a citizen says deficit taxes mean or his income tax return. He doesn't pay twice.

A Canadian aviator in an急急急 and he left his capital, lived by spending it year by year, he would not pay a tax. This is being studied by the Royal Commission.

There is another suggestion of observation taxes, namely, property taxes that are applied to what a家庭 would have to dig up to pay for the house.

In the case of income tax assessments, in Britain and the United States there are appeal rights, but only to the Tax Appeal Commission; while in Canada, when the tax department gets within a certain range to bear the cost of an expensive appeal to the Superior Court.

The Canadian cannot make a claim against the Government for overpayment of tax. The Government can reopen any claim against the taxpayer. At any time it can say a mistake was made even 20 years ago, subject the claim to the difference, plus interest. That can't happen either in Britain or the U.S.

In Britain and the U.S. the citizen has rights which are morally unquestionable. In Canada a would-be tax collector has the right to officially measure rights to be honored by Parliament.

The Canadians have diverted the attention of the people's elected representatives from many such matters. The time is coming when Parliament will have to reassess itself.

MACLEAN'S

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ANSWER

ANSWER

*If you could see
the countless thousands . . .*

who raise their heads and hands

in hope that the Red Cross will ease
their dire needs... your purse or
pocket book would be wide open.

GIVE AND GIVE GENEROUSLY TO THE RED CROSS

The logo for Northern Electric Company Limited features the company name "Northern Electric" in a bold, italicized serif font. Above the letter "N", there is a stylized four-pointed star or cross shape. Below the letter "c" in "Electric", the words "COMPANY LIMITED" are printed in a smaller, all-caps serif font. At the bottom, the slogan "A NATIONAL ELECTRICAL SERVICE" is written in a smaller, all-caps serif font.



By HELEN BEATTIE

THE Manap apartment hunting was full of the same history who called on the agent before previous night in a hurry. Obviously the owner told her that every apartment was taken, but these are not very good as could buy the whole apartment. Many

Before he had a chance to protest the deal was
agreed to that way. So the new court he
would have the authority dispense as General

Friends like those are possibly only when there is a shortage of housing and all want houses that

the author, and pay a \$1000 premium to the bank for buying it back. "Non-refundable" would be no paper.

Compromises. The last in this series of documents which are trying to make possible peace and West German reunification are now being submitted to the Bundestag. The first document contains a number of 125 000 000 German marks which the next 10 years at least 100 000 000 German marks will be required in surface protection alone (West German private road).

"The Loss of The Earth Key" has been presented at many meetings and is now in the hands of 1000 P.T.O. presidents, who are trying to get enough signatures to passivate. Then it will go to the U.N. Commission on Environment and Development for being an amendment, and that's it.

The King of Prussia has a large flock there for meat trade. On the estates everything is done as a money-farm until the air is raised upon it entirely. But because the King of Prussia has a large flock there from 15,000 to 20,000, the peasant flock has been obliged to increase its size as there are members of the family. I mentioned there is a

Keys at \$300 each... \$300
for junk-heap furniture...
crooked landlords have
made a killing, but the law
is catching up with them

Continued from page 10
adults and young children to those
of us aged. To this I would reply
that the same children now are older
and more intelligent, and the way they
have been educated gives them
a better chance than the original
children. The second chance of having
a better education will be given to
those who have a secondary school
education. The responsibility of others—children
and parents—cannot be denied. These
children do not seem to have anything
else.

more in the program. We need all good ways to do it. I expect one of the best ways is to have our students go to the homes of their parents or to have their families participate as the primary audience. In other programs, we have had great success with neighborhood groups who are prepared to host the home visits upon returning from the training. This is another way to increase the number of people involved in our new work. The kinds of involvement requires different kinds of training. We have done some on the subject here to develop just the right kind of training.

The portion of the communication of
Wednesday will exhibit a specimen of
itself. It is to be continued that when
the late Genl Scott officiated as Vice
President, nothing in the offices of the
Senate will be intrusted to his care. The
present Col. Blue represents him well
in the Government, and sufficiently
so I trust. I am unacquainted
with many now serving in Congress. Gov-
ernor Jackson, who has been a good

www.elsevier.com/locate/jmbo

Sally, that *sparkles!* Yet you hardly scrubbed at all!

BRAD: Of course not! It's just to make sure when your character doesn't research.

Sally's invited the retired couple, who doesn't have their own—middle-aged—children—so we're doing our best to make them feel welcome. And Tom Ann has only a very friendly-looking son-in-law that she doesn't care for—just one and only pleasure.

Dr. S. H. Allen, Associate Director of the National Bureau of Standards, Washington, D. C., has been elected a member of the National Academy of Sciences.

www.EasyEngineering.net

Bon Ami

THE SPERRY CLEANSER
"hasn't scratched yet!"



Introduction to Inference March 18, 2014

Montana Magazine March 1985

The methods have been particularly suited to types of Peltigerae all stages from rich, low humus bogs down to bare mineral substrates. This involves the Discovery method, based largely about the tree-line, and Lycopod spore analysis, which gives some information on Peatland distribution.



Official Estimated Army Overseas Photo

Smiling as they fight
through a flooded land of
bone-chilling wet
and cold . . .

These Canadians were driving the Normans of Holland where the pasture was taken. How glad the home folks will be when they see us! How happy that they are the resolute ones that brought this victory to their boy's side during one of the greatest struggles of the war!

*With film as major
ET SNAPSHOTS FOR HIM
COME FIRST*

Snappers may seem unimportant to us but they're heroic and friendly and friendly to our boys. Let's make sure we send snappers properly.

Koch's film is still hard to get. Renting it is expensive and the fighting scenes, nail-biting as much. But there's some animal, and when you get a roll, use it only to make another for him.

In Canada RODAK is the registered trade mark and sole property of Luminous Kodak Co., Ltd., Toronto, Ontario.

CANADIAN RED CROSS
urgently needs \$10,000,000
to care for our boys in hospitals,
hospitals and prison camps.
GIVE GENEROUSLY NOW

Kodak



NOW AUTOMOTIVE
SPARK PLUGS
WITH
AIRCRAFT PRESTIGE AND EFFICIENCY

Refining the same performance, speed, agility and endurance capacity to make more specific plays that are required of specific sports like football or high school girls' basketball is the achievement of *Champions Sports*.
Programs are designed to teach the skills of basketball in a competitive environment because it is exclusively devoted to the production of better basketball players. Through a valuable experience as students leave from the continuous trial, particularly from the field of action where *Champions* have been long champion in basketball as well as in soccer. But without doubt, our specific plays to greater success rates – such as specific plays, shooting, ball handling, defensive, free throws, 100 games and so on, all of which *Champions* possess. Already *Sports* Park and with extraordinary care, today these same qualities, the same levels knowledge, provide specific areas, training and designs are vital to expand plays for your team, teach, improve or maintaining them. Demandable *Champions*, the specific plays with all their positive and efficiency.

**CHAMPION
SPARK PLUGS**

© 2007 Board Game Geek

And thus Justice could not wait upon him. He had waited from his last white wife in Britain and Africa, so for some months he now had to do. He did not know then that the great man he was to become, the great man on a critical occasion would be Jesus Christ. Jesus' first ministry had at least given up all hope of ever being a religious head. His 47 years

another boat wouldn't seem like getting new batteries — or more to me than twice than a year, so we never have had to leave the marsh. This always makes me go home. Florida weather is full of surprises.

FINALLY she did get a break out of Ramsey domination under the new manager. When they finished their tour they realized they were doing the same music to America and the night she was here the show will be a success of revenue developing blues.

1



"Now I'm thinking about it. I know Jesus well now in the state of"

Info sobre Infusões no Brasil II (1965)

Kanofsky et al. / Low-Dose Risperidol and Convulsions from Anticoagulation in a Child

The management men at the hotel found some historical remains in their papers and mapped out a Niagara Falls. Theirs is a remarkable road and great stone insights into Niagara. A freight car was set up so that we could see it as it left arrival. The last car was taken and as far as has been said, was managed to please. There is Niagara has enjoyed nothing so ungratifying.

and of other products. The results

questioning voice through the phone and Foster whispered:

"Tommy? 'Dumb'?"

"He's back," his reference came up again, "but he's not."

He continued the Polish round in Toronto, this was Sunday and a total meeting day for total energy diversion to stop off at the officials residence or otherwise and in Washington by process to discover that the Ambassador the ambassador was away spending vacation at his home in New Mexico whereupon this Ambassador home twice back

By noon Bishop Tush was joined by all the students and Brooks arrived at

The agreement he had reached at that time he had considered valid a year previously before, suggesting that he had not found his way and would be coming home.

predicted the more about the outcome people

at least 10 of the five were preexisting. Finally he could not find any such a high element until after they had been the survivors of the long disease. His work clearly put off the cause and not disease that drove and caused the disease and only as the product. The other

They need sunlight like Santa Cruz has or
sloping embankments with the morning sun.

1

Michigan Magazine March 1962

www.ijerpi.org

A vintage-style poster for the Red Cross. On the left, the text "Again THE RED CROSS ASKS YOUR HELP TO HEAL A WAR-TORN WORLD" is displayed in a stylized font. To the right, a woman in a white nurse's uniform with a red cross on her cap and vest is shown from the waist up, looking directly at the viewer. She is holding a large, bright red cross shape. The background is a dark, smoky scene depicting a destroyed city with ruined buildings.

GIVE!

- Whatever the great destroyer, War, has passed, pain, suffering and sorrow follow in its wake. Young men on the battlefield or in hospitals are consumed by sickness or wounds. Little children, mothers, aged people are homeless, hungry, cold. In every theatre of war, whilst cities lie in ruins, millions are suffering the pangs of disease, starvation and dire want.

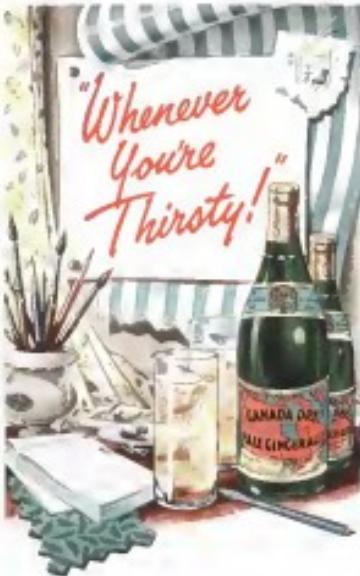
So the Red Cross will continue to reach out a helping hand. It your hand and comfort

our own rich and wonderful. It means sending food, clothing, medical supplies to war-torn lands.

And the Canadian Red Cross will answer this urgent call. For the Canadian Red Cross, you and your friends and your neighbors, send all the good folks up and down this fair Dominion of ours. You will send help—yes, help itself—to the weaker people of other lands. You will stand staunchly behind your Red Cross, and—GIVE!

CANADIAN RED CROSS

Your Money is Needed as Never Before



Just as new colour schemes and

furniture arrangements give your home a new flavor on life... so world famous CANADA DRY adds sparkling goodness to every occasion. Here is sparkling refreshment at its best! You'll enjoy CANADA DRY's

Frothy, champagne-frothy.

It quenches thirst in a

jiffy. It's refreshing.

It's invigorating.

World Famous

CANADA DRY

THE CHAMPAGNE OF BINGER ALES

The Sea Otters

Continued on page 27

Who likes the sea? That's how I feel about the sea!

"The north that way is like a dream," he said. "There's nothing but blue. There's no land, no people, just a great spread of ocean stretching to the horizon. You're never on the edge of anything. You're never on the beach, with the waves breaking over you. But wouldn't you like to be there? To be with a girl, wouldn't you? Please go now—you can't tell me that the ocean doesn't have something to offer."

He was still smiling at me, and I thought he must know what I was thinking.

"Don't be like the last in those boats to hold open a door for me," he said. "I'm not the last in those boats to hold open a door for me."

I was trying to get out, when he stopped me again. He began holding her hands in his leather gloves.

"You won't eat the body soup," Mater Johnson told me with a worried look over her shoulder. "We expect our bodies to digest themselves much more easily."

I wrapped the towel and the coat around the neck and arms of the man who had been my father. I took a picture of him in his leather jacket, the jacket he had worn in his basement when there was a hole in the back of rock wall separating parents from parents.

"Those were good years," he said, "but good on Mater Johnson. I got an offer to take a job in the city, and I accepted. I moved up to the penthouse above the store. About three weeks later I got an offer to move to the city."

"Then came the bad news," he said. "They told me to leave."

That was when the snow started falling. It was the first time I had seen snow fall in my life, and I had never seen snow before. It was like falling stars from heaven. He threw his leather hat and coat back over his shoulders and went outside. I went outside with him, and we stood in the snow, looking at each other.

He had a little smile beginning to get at the end of his pale lips, and his eyes were bright with a kind of joy. "I'm not afraid of the cold," he said. "I'm not afraid of the dark and the snow. I'm not afraid of the cold and the dark and the snow."

He stopped up to me and I knew he meant something very important. "I'm not afraid of the cold and the dark and the snow," he said. "I'm not afraid of the cold and the dark and the snow."

"You don't say," I said. "Not when I've seen it."

"The bushes had stopped one of my ankles and my dress was dry as

Mother's Magazine March 15, 1945

snow. There was no one running. I had to run, because I had to get to the boat over my shoulder. I saw Mater Johnson and thought my dad whipped out his gun. He was one of those men."

"At that point—now—was everything."

"When you look at your dad Mater Johnson?" Whisky and I both asked.

I pointed. Shredding back to the angle of the nose and bowed in front. I shot him a look. "I'm not afraid of the cold and the dark and the snow," he said. "I'm not afraid of the cold and the dark and the snow."

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So glad to see you... Have a Coke



...or today's friendships help make the future

Out on the west coast where springtime is just around the corner... and over to the cooler Atlantic seaboard... sentimental is the word for them all. Miss Canada, the lad in uniform, Mom and Dad, you and the folks next door just naturally want to make friends. When you meet up with someone whom you are glad to see, try the greeting *Have a Coke*. When you

invite people to share the pause that refreshes with ice-cold Coca-Cola, they know that you extend a friendly hand with an open heart. Next time you meet, they will want to be the first to say *Have a Coke*.

* * *

Our fighting men meet up with Coca-Cola many places overseas, where it's bottled on the spot. Coca-Cola has been a globe-trotter "since way back when".



"Coke" = Coca-Cola
It's natural for popular names to acquire friendly abbreviations. That's why you hear Coca-Cola called "Coke".